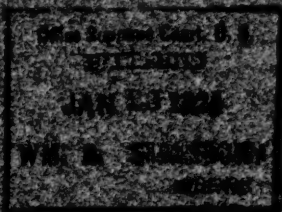


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NO. 447.

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In the Supreme Court of the United States

OCTOBER TERM, 1924.

UNITED STATES, APPELLANT,

v.

THE SUPPLY-BIDDLE HARDWARE COMPANY,
APPELEE.

APPEAL FROM THE COURT OF CLAIMS OF THE UNITED
STATES.

MOTION TO ADVANCE

WASHINGTON: GOVERNMENT PRINTING OFFICE: 1924

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UNITED STATES, APPELLANT,	}	No. 447.
v.		
THE SUPPLEE-BIDDLE HARDWARE COM- pany, appellee.		

APPEAL FROM THE COURT OF CLAIMS.

MOTION TO ADVANCE.

Comes now the Solicitor General at the request of the Treasury Department and moves to advance the above-entitled cause for hearing at the earliest practical date during the present term.

The question involved is whether the proceeds of a life insurance policy payable to a corporation upon the death of one of its officers constitute income within the meaning of the Revenue Act of 1918 and the Sixteenth Amendment to the Constitution. The Court of Claims held in favor of the corporation.

The amount involved in this case is over \$55,000, and other cases involving the same question are pending in the various Federal District Courts. It is estimated that if the instant case is decided by this Court adversely to the Government, approximately \$355,000 must be refunded to taxpayers.

In view of these circumstances and of the fact that the question which this case presents is continually arising in the audit of corporate returns under the Revenue Act of 1918, it is respectfully requested that the case be assigned for an early hearing.

Opposing counsel concur.

JAMES M. BECK,
Solicitor General.

JANUARY, 1924.



